IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-15760-2025
Date of decision: **28.05.2025**

M/s N.G. Beauty India LLP ...Petitioner

Versus

State of Haryana and another ...Respondents

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Rajeev Kawatra, Advocate for the petitioner.
(Through Video Conferencing)

Ms. Mamta Singla Talwar, DAG, Haryana
for the respondents

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SUDEEPTI SHARMA, J. (ORAL)

1. The present Civil Writ Petition is filed under Article 226/227 of the Constitution of India for issuance of an appropriate writ, order or direction, especially in the nature of certiorari for quashing the impugned order dated 27.02.2025 passed under Section 73 of the HGST/CGST Act and impugned show cause notice dated 28.11.2024 issued under Section 73 of the HGST/CGST Act, passed by respondent No.2.

2. Learned counsel for the petitioner contends that while passing the impugned order dated 27.02.2025 (Annexure P-8), the petitioner was not granted opportunity of personal hearing as provided under Section 75(4) of HGST/CGST Act. He, therefore, contends that the impugned order is liable to be set aside.

3. Per contra, learned State counsel on advance notice contends that the impugned order is passed after giving full opportunity of being heard to the petitioner.

4. We have heard learned counsel for the parties and perused the file with their able assistance.

5. A perusal of the file would show that the petitioner was granted

opportunity of hearing and the impugned order was passed after taking into consideration the reply filed by the petitioner. Relevant portion of the impugned order is reproduced as under:-

> *"Therefore, in absence of any documentary evidence, a detailed show cause notice in form DRC-01 u/s 73 of the CGST/HGST/IGST Act, 2017 was issued by the then Excise & Taxation Officer (ETO), cum- Proper Officer (Po) of State Tax, Ward-3, Sonipat having reference no./D0611240388694 on dated 28.11.2024. Taxpayer was also provided opportunity of personal hearing (PH) in the instant case on Boweb Portal. In response to this SCN, the taxpayer submitted his reply on dated 23.12.2024 on Boweb Portal. However, a reminder was also issued on 19.02.2025 for 21.02.2025 along with another opportunity of personal hearing but taxpayer did not appear before the then Excise & Taxation Officer (ETO)-cum- Proper Officer (PO) of State Tax, Ward-3, Sonipat due to reasons best known to him."*

6. A perusal of the above reproduced portion of the impugned order would show that although, the petitioner was granted an opportunity of personal hearing but he never appeared before the Excise & Taxation Officer (ETO)-cum-Proper Officer (PO) of State Tax.

7. In view of the above, we do not find any merit in the present writ petition and accordingly, the same is dismissed. Liberty is, however, granted to the petitioner to avail any other remedy, as is available to him in accordance with law.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

28.05.2025
Yogesh

Whether speaking/reasoned:- Yes/No
Whether reportable:- Yes/No